



Upper Adams School District

2016-2017

Budget Workshop

Tuesday, March 22, 2016

Arendtsville Elementary School- Library

Board of Directors

Richard Crouse
Ronald Ebbert
Christopher Fee

Elaine Jones
Tony McNevin
John Regentin

James Rutkowski
William Seibert
Tom Wilson

Dr. Wesley T. Doll, Superintendent

Mrs. Belinda M. Wallen, Business Administrator/Board Secretary

“Decisions for the best interest of students”





Welcome and Opening Activity

- UASD Strategic Plan Components
 - Mission Statement
 - Vision Statement
 - Shared Values
 - District Level Plan Goals
- School Board Metrics

Setting Ground Rules





School Board “Metrics”

1. We value the student experience, from the academic program to the opportunities to get involved outside the classroom, as a critical component to learning. We want to protect these student opportunities and work not to eliminate programs.
2. We value the people in our organization. They help to make us a great school district. We want to protect jobs and not lay off employees.
3. We value the community that pays for our people and student experiences. We work to maintain quality programs that are affordable to our community.

Revisited 1/5/2015

School Board agreed no revisions needed

2015-2016 State Budget: Year of Impasse & Budget Approach to Planning

- No Proposed Cuts or Elimination
- TRAN Loan resolution passed March 15, 2016 - \$2,140,000.
 - Covers deficit of expenditures absent state budget for April, May & June
- Difficult and delayed – time & attention to the impasse
- Initially maintained revenue in preliminary budget planning
- Impasse & uncertainty-reduced state federal budget
- “Low hanging fruit” from 2010-2015
- Due to elimination of “low hanging fruit” from years ago, programs are now being directly impacted negatively.
- 16-17 Year of Restoration – Curriculum, Staff and Facility Improvements

History of Expenditures & Program Changes 2010-2016

- Reduced 10 faculty/staff through attrition
- Reductions in program supplies
- Reductions in travel
- Reductions in Professional Development(PD)
- Reduced mailings of newsletters
- Reduced extended day contracts, coach stipends, department heads and section leaders
- Wage Freeze for Administration & classified 10/11 & 13/14
- Professional staff step/contract freeze 14/15
- Eliminated field trips
- Other items listed by year on summary of expenditures sheet

Fund Balance – Don't lose site

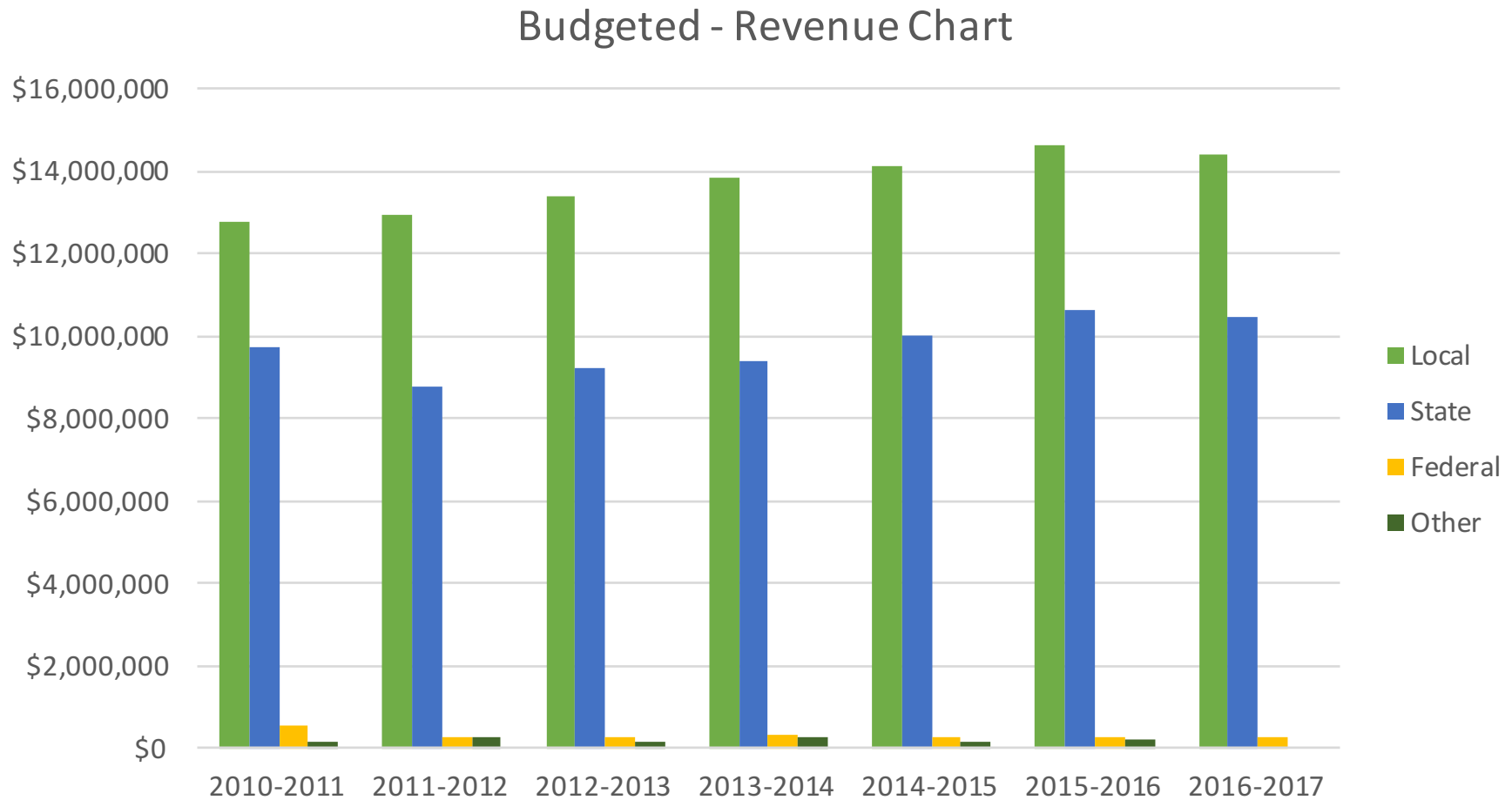
<i>Fund Balance History: Source Audit Reports</i>			
<i>Beginning Date:</i>	<i>Beginning Balance</i>	<i>Increase (Decrease)</i>	<i>Ending Balance</i>
7/1/2010	1,113,019.00	(226,982.00)	886,037.00
7/1/2011	886,037.00	738,582.00	1,624,619.00
7/1/2012	1,624,619.00	122,783.00	1,747,402.00
7/1/2013	1,747,402.00	10,642.00	1,758,044.00
7/1/2014	1,758,044.00	597,005.00	2,355,049.00
<i>Estimated:</i>			
7/1/2015	2,355,049.00	(867,000.00)**	1,488,049.00**
07/1/2016	1,488,049.00**		

** Dependent upon outcome of 6.30.16 year end and budget impasse

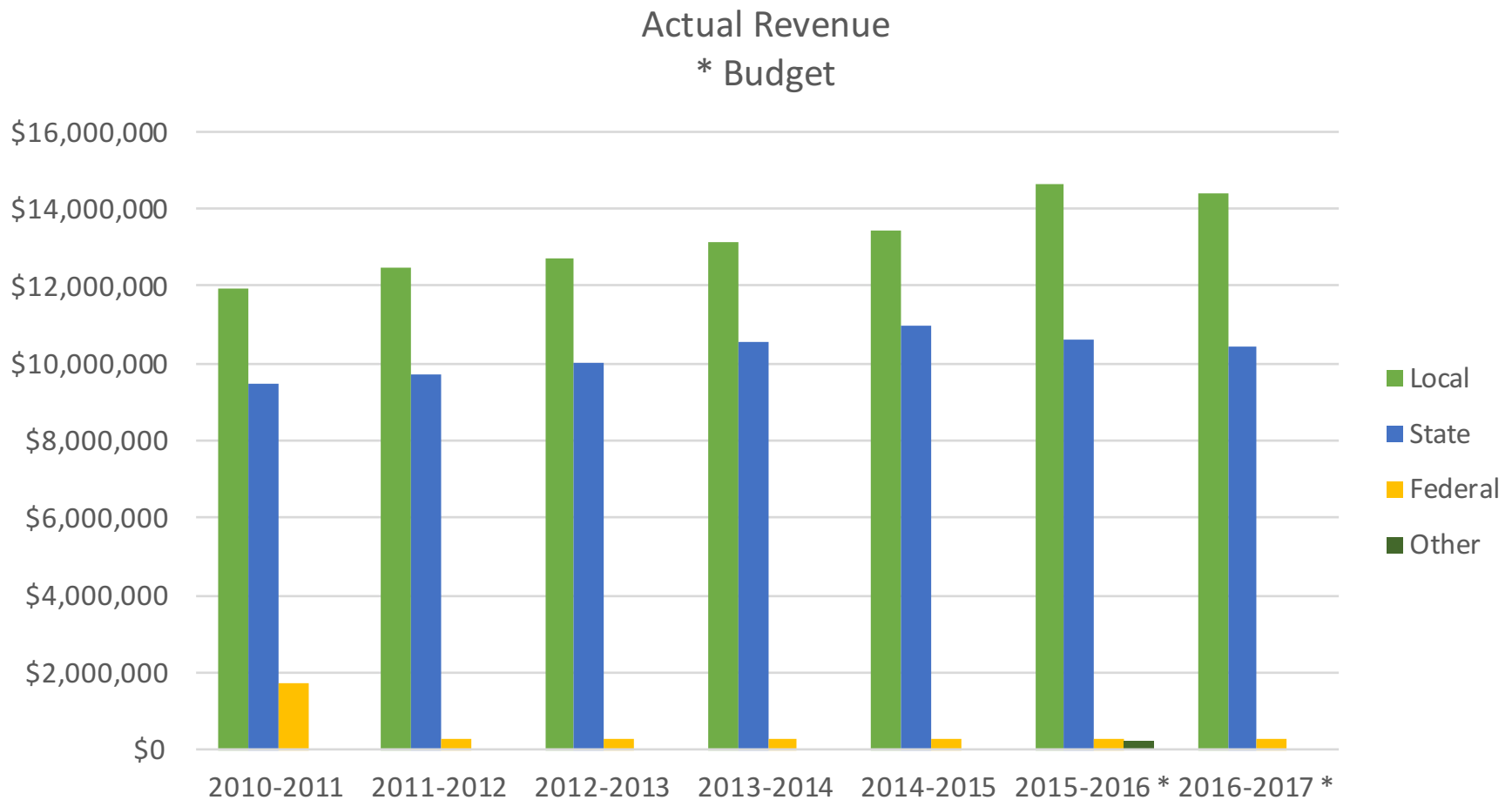
Preliminary Budget Position- Revenue

		2013-2014	2014-2015	2014-2015	2015-2016	2016-2017
Revenue Summary		Actual	Budget	Actual	Budget	Budget
Local Revenue		13,913,394.00	14,187,000.00	13,747,323.00	14,617,000.00	14,708,000.00
State Revenue		9,735,969.00	9,972,565.00	10,992,845.00	10,645,000.00	10,655,000.00
Federal Revenue		270,680.00	286,435.00	285,951.00	281,000.00	274,500.00
Other Revenue		0.00	158,000.00	0.00	195,000.00	195,000.00
Totals		23,920,043.00	24,604,000.00	25,026,119.00	25,738,000.00	25,832,500.00
Fund Balance			<u>510,000.00</u>		<u>867,000.00</u>	
Budget Total			25,114,000.00		26,605,000.00	

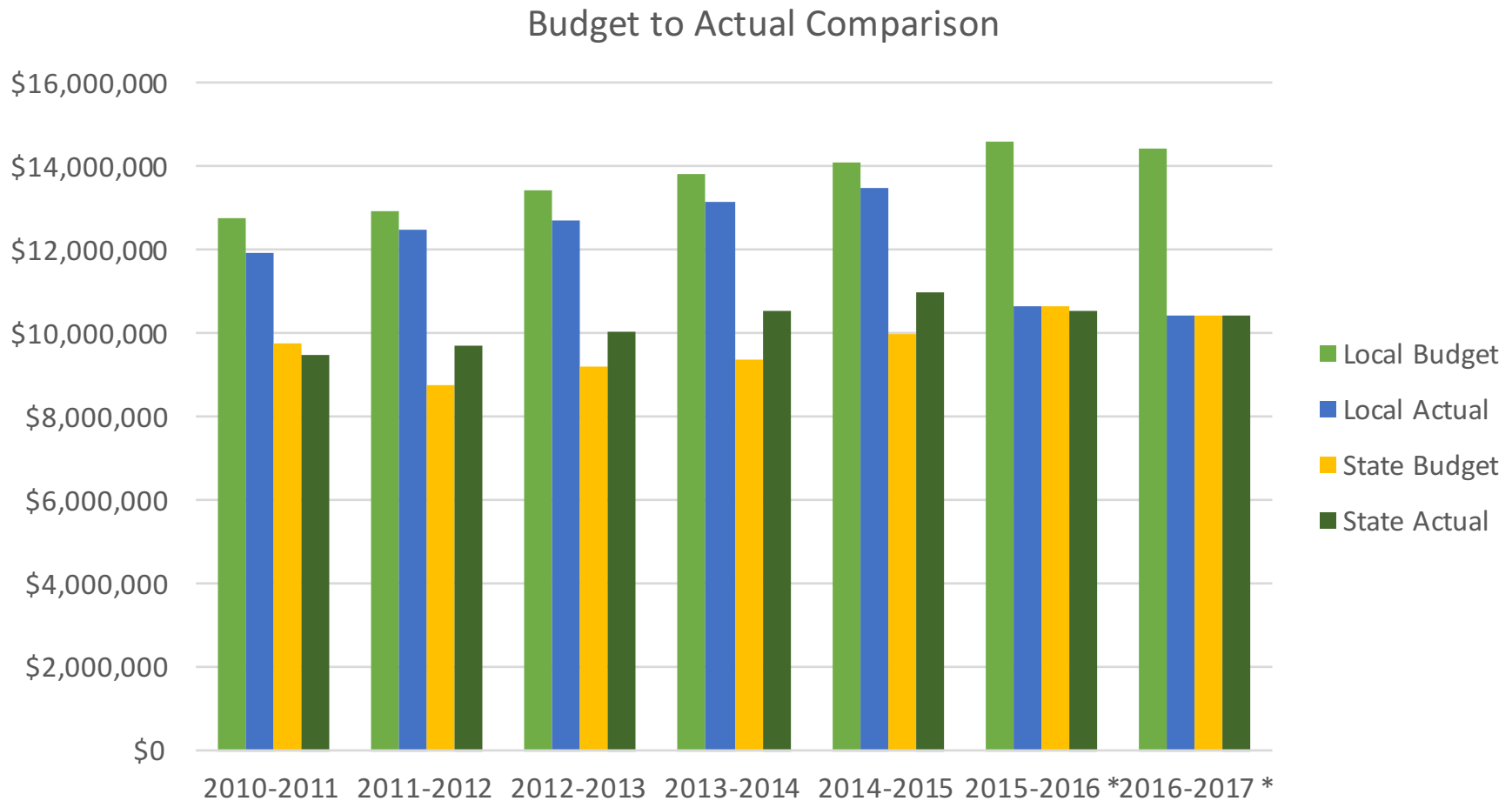
Budget - Charting Revenue Trends



Actual- Charting Revenue Trends



Budget to Actual -Charting Local & State



Proposed Final Revenue

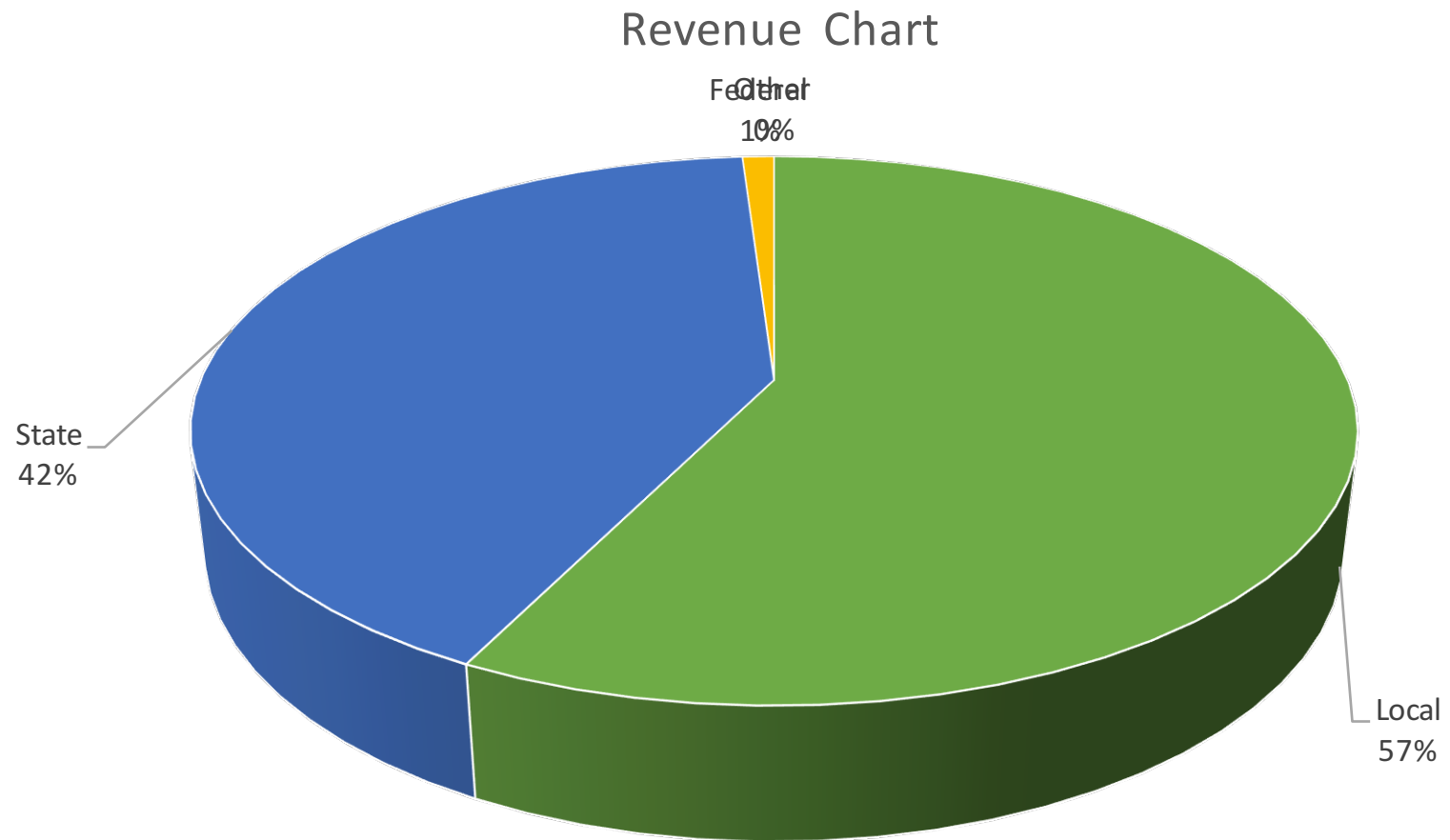
							Preliminary	Proposed Final
		2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017
Revenue Summary		Actual	Budget	Actual	Budget	Estimated	Budget	Budget
Local Revenue		13,913,394.00	14,187,000.00	13,747,323.00	14,617,000.00	14,055,323.00	14,708,000.00	14,413,501.00
State Revenue		9,735,969.00	9,972,565.00	10,992,845.00	10,645,000.00	10,562,936.00	10,655,000.00	10,442,493.00
Federal Revenue		270,680.00	286,435.00	285,951.00	281,000.00	274,500.00	274,500.00	262,275.00
Other Revenue		0.00	158,000.00	0.00	195,000.00	0.00	195,000.00	0.00
Totals		23,920,043.00	24,604,000.00	25,026,119.00	25,738,000.00	24,892,759.00	25,832,500.00	25,118,269.00
Fund Balance			<u>510,000.00</u>		<u>867,000.00</u>			
Budget Total			25,114,000.00		26,605,000.00			

Local- Tax Increase to the index, mill rate from 13.229 to 13.6656, generates \$ 358,178

State- Reduced BEF on January estimates when partial budget passed, no increases factored

Federal – declining 5% appropriations and are factored

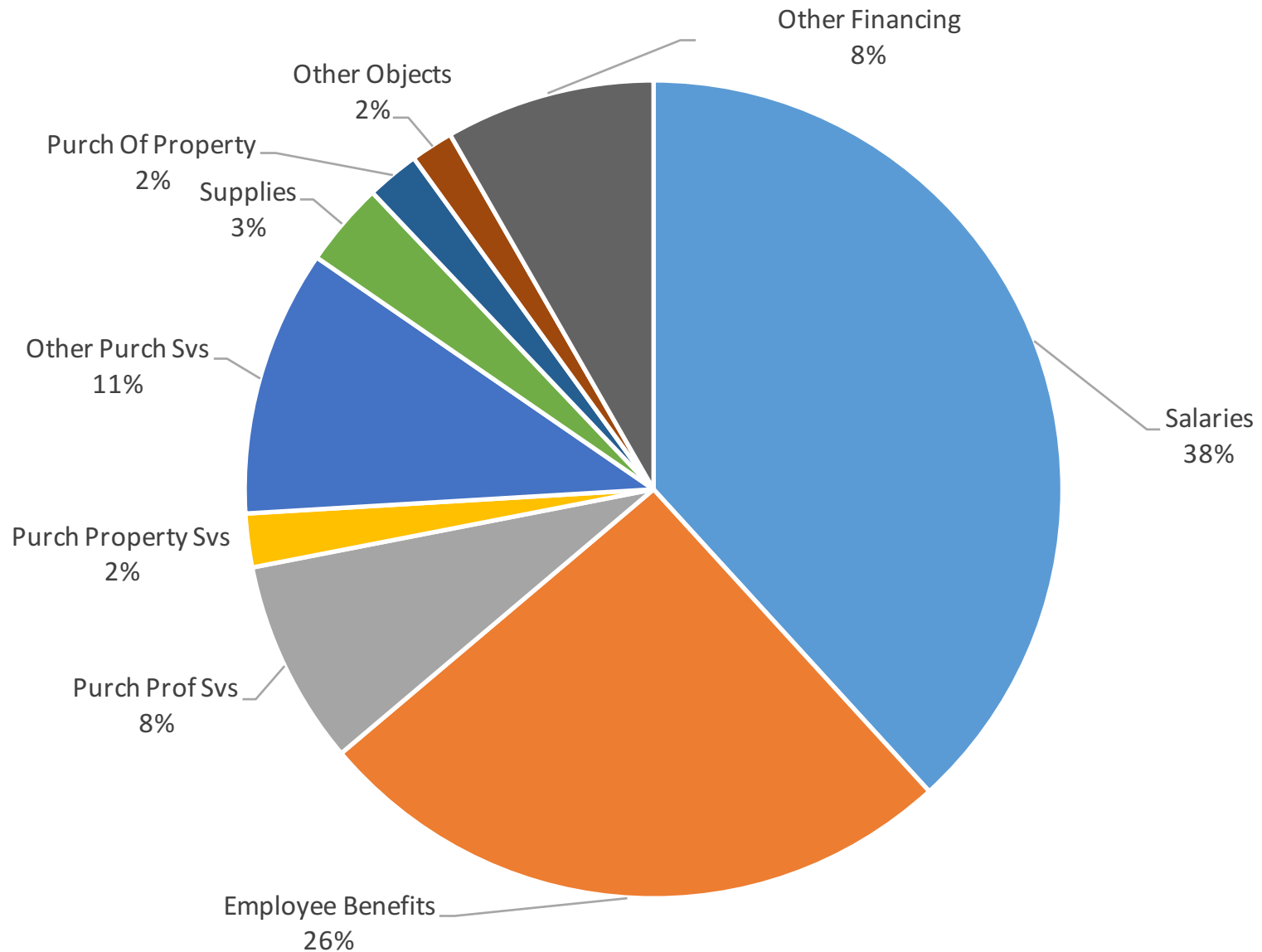
2016-2017 Revenue Chart



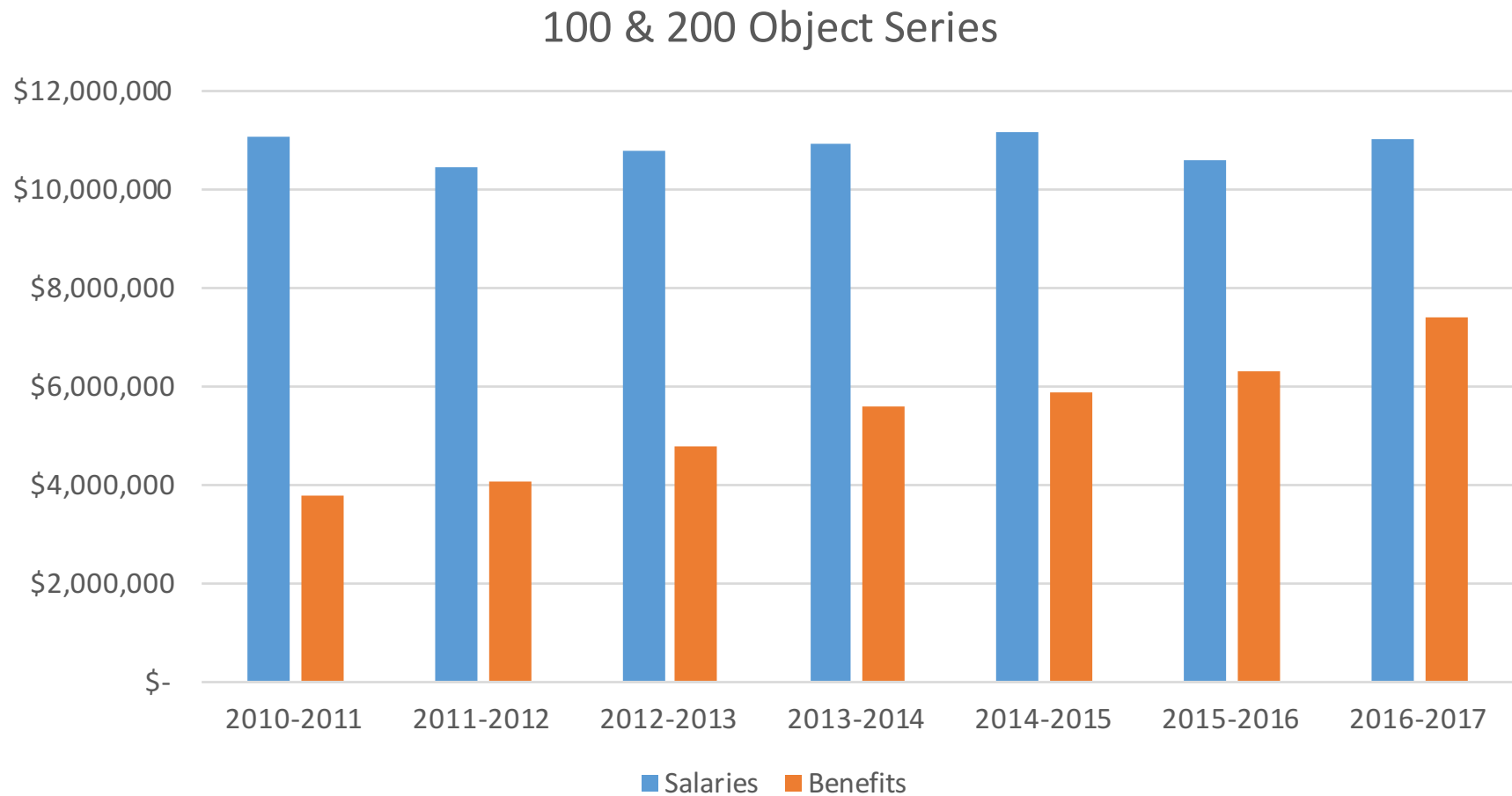
2016-2017

Preliminary Expenditures By Object

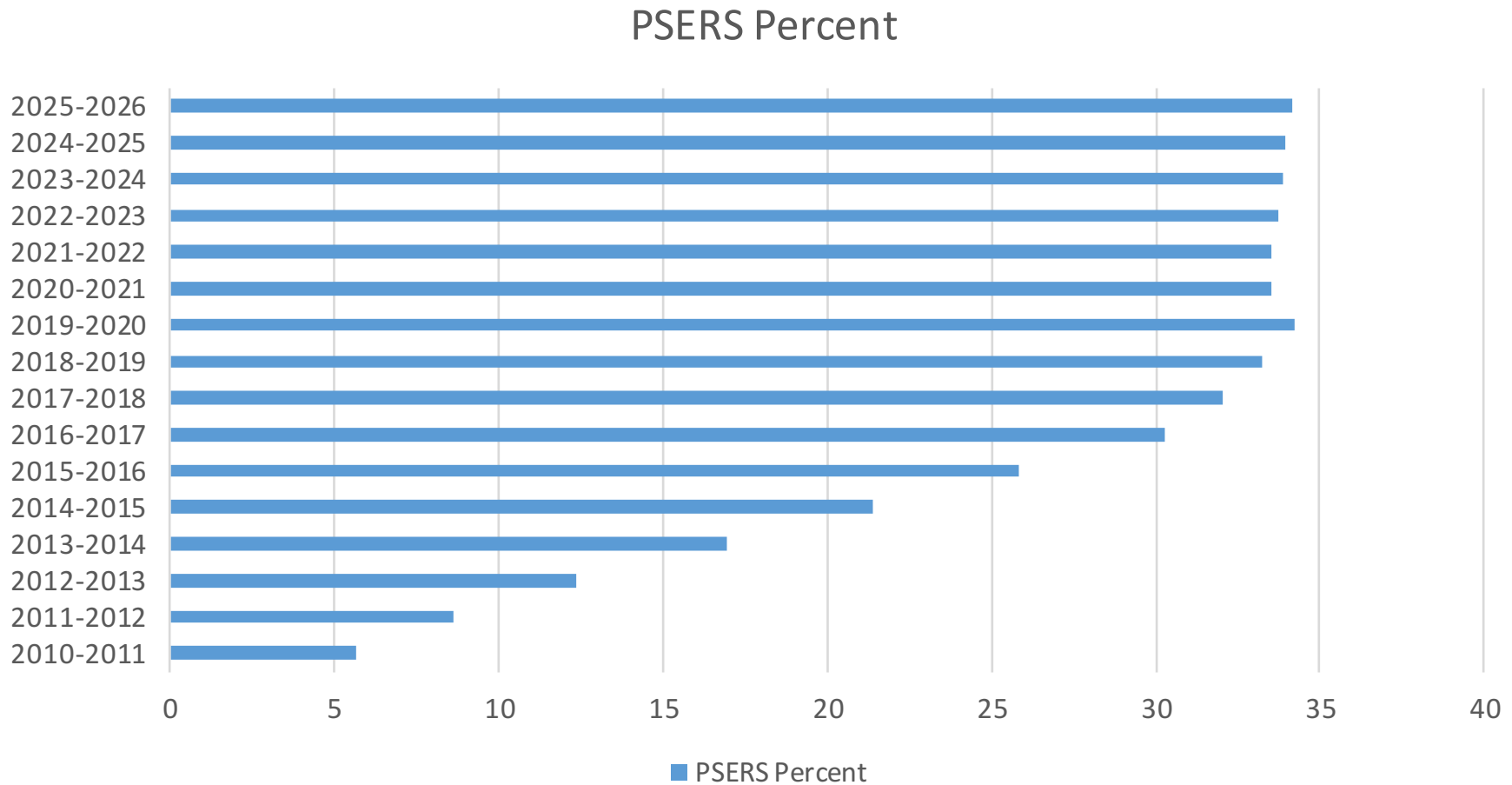
Object Analysis



Salary & Benefit Analysis



PSERS History & Percent Projections



Source for PSERS Projections: Per ECR FactSheet Issued 12/2015

PSERS Monetary Demand

Year		Salaries	PSERS %	PSERS \$	\$ > Demanded
10/11		11,035,487	5.64	622,401	
11/12		10,427,487	8.65	901,978	279,576
12/13		10,784,255	12.36	1,332,934	430,956
13/14		10,866,406	16.93	1,839,683	506,749
14/15		11,146,745	21.40	2,385,403	545,721
15/16		10,602,000	25.84	2,739,557	354,153
16/17		10,995,395	30.30	3,331,605	592,048
17/18	*	11,352,745	32.04	3,637,420	305,815
18/19	*	11,721,710	33.27	3,899,813	262,393
19/20	**	12,014,752	34.20	4,109,045	209,233
20/21	**	12,315,121	33.51	4,126,797	17,752
21/22	**	12,592,211	33.51	4,219,650	92,853
22/23	**	12,875,536	33.75	4,345,493	125,843
23/24	**	13,133,047	33.84	4,444,223	98,730
24/25	**	13,395,708	33.94	4,546,503	102,280
25/26	**	13,663,622	34.18	4,670,226	123,723

* Salary increased based on contract

** Salary range estimated 2.0-2.5 %

Tax Increase vs. PSERS Increase

	2015/2016	2016/2017
Max Increase- Index	308,000	358,178
PSERS Demand	354,153	592,048
Tax Increase < PSERS Demand	-46,153	-233,870

2016-2017 – 8.12% Increase Preliminary Budget Changes

100 Salaries	393,392.13	Increase in Salaries (Contract Increases + 3 entry level positions added: K-12 Tech Coach, BHS Math, K-6 (1) Elementary)
200 Benefits	1,095,509.68	Increase in Benefits (15% Increase in medical plus added benefits for 3 new positions, 4.46% increase in PSERS now 30.3% of salary)
300 Purch Prof Svs	19,000.00	Increase Purchased Services (Legal Services from prior year based on actual YTD ended 6.30.15)
400 Purch Prop Svs	103,000.00	Increase Electricity (50,000), Water/Sewer(25,000), and Repairs (28,000) all based on actual py ended 6.30.15
500 Other Purch Svs	(11,750.00)	Decrease Net (Increase in transportation, decrease in communications and travel)
600 Supplies	311,370.00	Increase Curriculum- Textbooks (215,000), Software (27,500), Maintenance Supplies (25,000), Technology Software (44,870)
700 Property	0.00	Increase in Technology
800 Other Objects	0.00	Increase in Interest Refinancing
900 Other Finance	250,000.00	Increase in Fund Transfer to Capital Reserve for Future Projects

Uncertainties

- State Revenue
- Health Care Rate – Proposals, Insurance Committee to obtain cost containment
- Contract with Aramark
- Contract with Chartwells – Food Service Fund
- Contract with Source4Teachers
- Future Borrowing in absent of state budget

Safety & Facility Study - Initiative

- Purpose - callable bond with retaining \$1.5 Million for:
 - BHS Roof Project – Since completed
 - Parking area repairs and resurfacing – Patch work
 - Safety Concerns

Recommendations

Questions